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ABSTRACT

These instructional materials and procedures for a clerical education student project are designed as a 2-week or 25-hour rotation unit which requires two students working simultaneously in a simulated business correspondence situation. The two students "work" for two different companies and exchange letters, invoices, purchase orders, and memos. A complete set of instructions for each company is enclosed, including general information, stationery supplies, daily instructional sheets, and other needed materials. The general office activities provide simulated learning experience in handling purchase orders, invoices, telephone messages, checkbook work, routine correspondence, credit and interoffice memoranda, interoffice communication, and payroll preparation and records. (NJ)

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INTEGRATED CLERICAL PROJECT

THE AMERICAN WHOLESALE GROCERY

AND

THE TENNESSEE SUPERMARKET

COMPLETION TIME

25 HOURS

VT-103-432

U.S. DEPARTMENT OF HEALTH
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

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TENNESSEE
STATE BOARD FOR VOCATIONAL EDUCATION
NASHVILLE 37219

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The Division of Vocational-Technical Education acknowledges these contributors and expresses appreciation for permission to duplicate this project for use in the Vocational Office Occupation programs.

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This project is intended to serve as a two-week or approximately 25-hour rotation unit. This project requires two students working simultaneously. One works for the American Wholesale Grocery; the other works for the Tennessee Supermarket. Letters, invoices, purchase orders, etc. will be "mailed" back and forth between the two companies. Students should be told that delays in the "mail" occur. If an item does not arrive in the "mail" on schedule, they should go on with their other work and take care of the "mail" when it does arrive.

A complete set of instructions for each company is enclosed. These include general information, stationery supplies, other needed material, and daily instruction sheets.

Only one copy of each form has been included in this set. Copies of the forms needed to do the project must be reproduced. A list of the number needed of each form will be found with the STATIONERY SUPPLIES. The stencils should be filed for yearly reproduction.

TENNESSEE SUPERMARKET

GENERAL INFORMATION

You are employed by the Tennessee Supermarket, located at 211 North State Street, (your town), Tennessee 38024.

You will serve as a general office worker. There is one other office worker who is in charge of bookkeeping. You will type purchase orders, pay invoices, take telephone messages, and handle all checkbook work. You will also be asked to answer routine letters, type memorandums, inter-office communication, prepare charts, and to prepare the payroll and payroll records each week.

The majority of your work will be done with one of your suppliers, the American Wholesale Grocery, 3105 River Road, (your town), Tennessee. Letters, orders, etc., will be "Mailed" back and forth between the two companies.

READ CAREFULLY

All supplies will be found in the folder marked Supplies. This includes letterheads, envelopes, inter-office forms, credit memorandums, etc. In the folder marked COMPLETED WORK you will find some completed work that was done before December 15. You will be instructed what to do with this material as it is needed.

You will be furnished three files. These are labeled A, B, and C. Instructions for their use will be given as needed.

You will be furnished two trays. One of the trays will be labeled OUT. Place all completed work that would normally be mailed from you in this tray. Occasionally, you will be instructed to place other material in this tray. The In tray will contain material which has been "Mailed" to your company.

1. Each day check your incoming mail. Much of the work you will do will consist of answering incoming mail.

2. A carbon copy will be made of all outgoing mail. Carbon copies will also be made of inter-office memorandums and any other work that normally calls for a carbon. All originals will be mailed and carbons will be filed.

3. Your beginning bank balance is $7,137.43. Your beginning check No. is 3749. You will write all checks, signing your name, keep check stubs, make deposits, etc.

4. Purchase Orders will begin with No. 1501. When you prepare a purchase order, you will proceed as follows:

   a. Prepare in duplicate

   b. Mail Original to customer

   c. File carbon

5. When paying invoices, be sure to check all extensions for accuracy. If an error is found, be sure to write company explaining error and enclose check for correct amount. If terms state 30 days, this means no discount is allowed for prompt payment. If terms state 2/10, n/30, this means a 2% discount is allowed if the invoice is paid within 10 days. If possible, always take the 2% discount.

PAYROLL PROCEDURES

The Tennessee Supermarket employs 9 persons. Wages are paid weekly. Wages are paid every Wednesday for the week ending the previous Friday. One of your jobs is to prepare the payroll and to keep the necessary records that are required for preparing various reports based on the payroll. Wages of some employees are hourly while those of office employees and management are on a weekly basis. The regular work period is 8 hours daily from Monday (9-6, with an hour for lunch) through Saturday. All employees, with the exception of Mr. Owens, manager, Mr. Smith, Assistant Manager, and the office employees are paid at a rate of one and one half times the regular rate for any hours worked beyond 8 hours a day or 40 hours a week. Mr. Owens, Mr. Smith, and the office employees work 5 days each week. Your day off is Saturday.

The Tennessee Supermarket does not have a time clock. You must enter the hours worked on the time cards by hand at the end of each day.

The names of the employees their withholding tax class, and their wages are given below:

Title			
Manager	Donald Owens	M-4	$150 per week

Title			
Assistant Manager and Purchasing Agent	Max Smith	M-2	$100 per week
Meat Department	Walter Baker	M-3	$100 per week
Stock Boy	Cecil Walker	S-1	$1.80 an hour
Stock Boy	Paul Johnson	M-2	$1.80 an hour
Cashier	Sue Perry	S-1	$1.70 an hour
Cashier	May Bryant	M-5	$1.70 an hour
Office Employees			
	Mary Byrd	M-2	$68 per week
	Yourself	S-1	$68 per week

You will deduct FICA taxes from each employee at the rate of 4.9% on the first $7800 of wages paid to employees during the year. Use the Wage Bracket Withholding Tables (in the supplies folder) to determine income tax deductions.

The first pay period will be for the week ending on Friday, December 12. (This was the Friday before you started working.) Employees will be paid for this week on Wednesday, December 17. In your supplies folder you will be given a payroll worksheet that shows hours each employee worked that week. You will proceed with the payroll as follows. Transfer needed information from Payroll Worksheet to the payroll register. Write checks for each employee, and address an envelope. The bookkeeper in the office, Mary Byrd, will be in charge of the employees' earning records.

The second pay period will be for the week ending on Friday, December 19. Employees will be paid on Wednesday, December 24. This pay period you are to withhold $1.75 from all employees for insurance. A special Christmas bonus is included in the payments to all employees. Mr. Owens, the manager, will receive a bonus of $100, Mr. Smith and Mr. Johnson will receive bonuses of $60. All other employees will receive $25. The bonus must be included in computing the total earnings and deductions for this pay period. The amount of the bonus should be entered on the payroll worksheet.

You will have from Monday morning until Wednesday afternoon to complete the work of preparing the payroll and all other records. Remember

you will have other duties to perform during these three days. Plan your time. DUTIES TO BE PERFORMED: Complete the payroll worksheet, deduct for FICA, Income Tax, and Others; prepare a payroll register; write checks to each individual employee; place each check in envelope with employee's name typed on it to be given on Wednesday. (Place in Out Basket)

Third pay period will be for the week ending December 26. Employees will be paid on December 31. This week $1 is to be withheld from each employee's check for hospitalization insurance.

File A will be a miscellaneous file. File B will be to file copies of all outgoing letters. File C will be to file all invoices and purchase orders.

MONDAY, DECEMBER 15:

A call comes from Max Smith in the Stock Department asking you to place a purchase order for the items listed below. Type a memo to Mr. Owens, the manager, to report the message.

25 cases of ketchup

10 cases of Chicken Noodle Soup

5 cases of Cream of Mushroom Soup

Mr. Owens asks you to compose and type a letter to William Davis, Manager of the American Wholesale Grocery asking for a credit memorandum for 3 cases of frozen strawberries received on December 1, order no. 1433 that were spoiled. The berries were $3 a case.

Mr. Owens also asks you to prepare a purchase order No. 1501 to American Wholesale Grocery for the merchandise requested by Mr. Smith.

In your supplies file you will find the Payroll Worksheet for the pay period which ended last Friday. Remove payroll worksheet and proceed as directed in General Instructions. You will not be able to work on this without interruptions. Remember you have other duties to perform, too. You must be finished by the end of workday on Wednesday. Remember to add employees on weekly salary, substituting your name for "Yourself".

Hours worked by employees paid hourly:

Cecil Walker	8 hours	Persons on weekly
Paul Johnson	8 hours	salary are assumed
Sue Perry	8 hours	to have worked
May Bryant	8 hours	8 hours each day.

TUESDAY, DECEMBER 16:

Check the morning mail (After the first day or two you will not be given specific instructions on how to deal with the morning mail. Be sure to remember to check it.)

Compose and type a letter from Mr. Owens asking for a reservation for double room with bath for he and Mrs. Owens at the Royal Hotel,

2290 Flamingo Road, in Las Vegas. They will arrive December 31 and depart January 2. Please ask them to hold the room for late arrival.

Write checks for the invoices you will find in the supplies folder and mail. Be sure to first check the invoices for accuracy.

Hours worked by employees paid hourly:

Cecil Walker	8 hours
Paul Johnson	8 hours
Sue Perry	8 hours
May Bryant	6 hours (left because of sickness)

WEDNESDAY, DECEMBER 17:

Your company is considering the purchase of additional property as a future building site. Write a letter to the real estate firm, Southern Realty Firm, 2300 Main Street, making an appointment for Monday, December 22, at 10:00 a.m. with their representative Mr. Stan Hopper to discuss the purchase.

Mr. Smith asks you to place a purchase order with the Lake County Whoiesale Grocery for the items listed below. Type the purchase order No. 1502 and mail.

24 bottles Dill Pickles

24 bottles Sweet Pickles

12 bottles Pickled Onions

24 cans spaghetti

48 cans assorted soups

24 cans tomato juice

36 Bundle saltines

Complete the payroll and issue checks.

Hours worked by employees paid hourly:

Cecil Walker	8 hours
Paul Johnson	8 hours
Sue Perry	8 hours
May Bryant	8 hours

THURSDAY, DECEMBER 18:

Type a letter to the American Wholesale Grocery asking them: Do they have in stock the new product--Noodles Supreme by General Products, Inc? If so, the price of a case? How soon can the products be delivered? Mr. Owens is interested in placing an order if they are in stock and if he can have immediate delivery.

Check invoices (in supplies folder) for accuracy and write checks. If any of the invoices is not correct, write the company explaining the mistake and asking for a correction.

Prepare an inter-office memorandum to all employees from Mr. Smith, to inform the employees that beginning Monday, December 22 THROUGH December 24, the store hours will be extended to 9:00 P.M. Over-time will be paid from 6:00 to 9:00 nightly. The Tennessee Supermarket will be closed Thursday, December 25, and Friday, December 26. Business will be carried on as usual on Saturday. Employees will be paid for December 25 and 26.

Hours worked by employees paid hourly:

Cecil Walker	8 hours
Paul Johnson	8 hours
Sue Perry	8 hours
May Bryant	8 hours

FRIDAY, DECEMBER 19 :

Duplicate tabulated report on your new group insurance program--one to each employee. (report is in supplies folder) Today completed the pay period. Begin work on payroll.

Hours worked by employees paid hourly:

Cecil Walker	8 hours
Paul Johnson	None
Sue Perry	8 hours
May Bryant	8 hours

MONDAY, DECEMBER 22:

Send telegram to Royal Hotel cancelling room reservations.

Mr. Charles Chandler called while Mr. Owens was out to tell him there is a called meeting of the Downtown Merchants Association to discuss the January Promotional Sales to be carried on by all members. Type the message to Mr. Owens.

Make a deposit. (You will find all needed materials in supplies folder). (Checks are in completed work folder.)

Prepare purchase order No. 1517 to American Wholesale Grocery for 10 cases of Noodles Supreme, asking for immediate delivery.

Hours worked by employees paid hourly on Saturday, December 20:

Cecil Walker	8 hours
Paul Johnson	8 hours
Sue Perry	8 hours
May Bryant	8 hours

Hours worked by employees paid hourly on Monday, December 22:

Cecil Walker	8 hours
Paul Johnson	8 hours
Sue Perry	8 hours
May Bryant	8 hours

TUESDAY, DECEMBER 23:

Mr. Smith asks you to place a purchase order with the American Wholesale Grocery for the items listed below. Type the purchase order No. 1518 and mail.

7 cases Pork and Beans

12 boxes Fudge

12 boxes Nut Brittle

16 boxes Peppermints

3 cases Grape Jelly

1 case Apply Jelly

7 lbs. Lemon Drops

Mr. Owens read in the morning paper, The Daily Graphic, about the promotion of Mr. Sam Woodman, a close friend of his, to Executive Vice-President of the Kullmel Advertising Firm, 237 Riverside Drive, Memphis. Write a letter to Mr. Woodman congratulating him on his promotion.

Hours worked by employees paid hourly:

Cecil Walker	8 hours
Paul Johnson	0 hours
Sue Perry	8 hours
May Bryant	8 hours

WEDNESDAY, DECEMBER 24:

The Tennessee Supermarket needs another delivery truck in order to expedite and reduce the cost of deliveries of merchandise. Upon inquiry Mr. Owens found that by paying cash for a truck he could effect quite a saving. He, therefore, purchased from Mr. William Seymour, an automobile dealer, a small 2 1/2 ton Royal Truck, Model No. S., Motor No. S-367495 at a cost of $4,000. Mr. Seymour asks us to prepare a suitable bill of sale for execution by him. (Form in Supplies Folder).

Write a check to Mr. Seymour for the truck.

Finish work on payroll and write checks. Don't forget the Christmas bonuses.

Hours worked by employees paid hourly:

Cecil Walker	8 hours
Paul Johnson	0 hours
Sue Perry	8 hours
May Bryant	8 hours

MONDAY, DECEMBER 29:

Compose and type a letter to Mrs. Carolyn Rice, 217 Cherrydale Road, (your town), informing her that her check for $17.90 (you deposited it December 22) dated December 20 was refused by the bank for insufficient funds. Be tactful, but firm and ask her whether she would rather you redeposit the check or would she rather bring you the cash and pick up the check. Immediate action must be taken by Mrs. Rice.

Type purchase orders for the following:

(Refer to Completed work folder for addresses)

To:

Niagara Biscuit Company

18 Chocolate Chip Cookies — Purchase Order No. 1519

12 Lemon Thin Cookies

24 Oatmeal Cookies

18 Sugar Cookies

Dairy Products Milk Company

48 qts. Milk Homogenized

36 qts. Milk Pasteurized

36 cartons Cottage Cheese

24 cartons Sour Cream

12 cartons Buttermilk

Hours worked by employees paid hourly:

Cecil Walker	8 hours
Paul Johnson	8 hours
Sue Perry	8 hours
May Bryant	6 1/2 hours

TUESDAY, DECEMBER 30:

Mr. Owens wants a tabulated report on sales by departments from January through November. December sales can be added easily later. Type figures are in completed work folder.

Mr. Owens also needs the total of each department through November. He wants it in a tabulated form, also.

Hours worked by employees paid hourly:

Cecil Walker	8 hours
Paul Johnson	8 hours
Sue Perry	8 hours
May Bryant	8 hours

WEDNESDAY, DECEMBER 31:

Write a letter to The Daily Graphic, 719 Main Street, (your town) asking them to recheck your account. Our records show that we ran only 9 ads during December. Their statement charges us for 10 ads. However, the Downtown Merchants Association sponsored a church page on December 18, and we were one of the participating merchants. The bill for this page should be sent to the Downtown Merchants Association. Ask the Graphic to check to see if your ad on the Church Page was inadvertently charged to the Supermarket instead of the Downtown Merchants Association.

Finish payroll and write checks.

Hours worked by employees paid hourly:

Cecil Walker	7 hours
Paul Johnson	3 1/4 hours
Sue Perry	8 hours
May Bryant	8 hours

SUPPLIES
(To be reproduced)

SUPPLIES FOLDER

The following material should be placed in a folder and labeled SUPPLIES. This material will be used to complete various jobs in the work schedule. Some of the material is completed work and some will be used by the student as reference material.

SUPPLIES:

List of Customers

List of Suppliers

Current Price List

Wage Bracket Withholding Table (Not included)

Three invoices to be used December 15

Four checks to be used December 17

Two checks to be used December 22

Two invoices to be used December 30

Payroll Work Sheet for week of December 12

MISCELLANEOUS SUPPLIES

Three Files	Files should be labeled A, B, and C. These files may be manila folders, or boxes (shoe) with a few guides and folders.
Two Student baskets	Each student should have a basket (or box) labeled IN and a similar basket labeled OUT.
One Teacher Basket	A basket (or box) should be placed on the desk to serve as a depository for all material collected from OUT basket at end of day.

TO BE USED DECEMBER 16

FINE CAKE COMPANY
922 Main Street
Memphis

Sold to: Tennessee Supermarket
211 N. State Street
(Your Town), Tennessee

Date: December 8, 1968

Terms: 30 days

Quantity	Description	Price	Amount
6	Marble Cakes	36	2 16
8	Plain Pound	29	2 32
4	Raisin Pound	37	1 48
12	Coffee Rings	29	3 48
10	Pkgs. Doughnuts	22	2 20
			11 64

NIAGARA BISCUIT COMPANY
473 River Road
Memphis

Sold to: Tennessee Supermarket
211 North State Street
(Your Town), Tennessee

Date: December 8, 1969

Terms: 30 days

Quantity	Description	Price	Amount
24	Graham Crackers	23	5 52
12	Chocolate Cookies	17	2 04
18	Sandwich Creams	22	3 96
12	Fancy Assortment	21	2 52
18	Saltines	14	2 52
			16 56

HOME BREAD COMPANY
224--7th Street
Memphis

Sold to: Tennessee Supermarket
211 North State St.
(Your Town), Tennessee

Date: December 8, 1969

Terms: 30 days

Quantity	Description	Price	Amount
6	loaves Date-Nut Bread	33	1 98
8	loaves Rye, large	20	1 60
12	loaves White, small	12	1 44
8	loaves Whole Wheat	18	1 44
			6 46

TO BE USED DECEMBER 18

DAIRY PRODUCTS MILK COMPANY
410 South Road
Memphis

Sold to: Tennessee Supermarket
211 North State Street
(Your Town), Tennessee

Date: December 12, 1969

Terms: 2/10, n/30

Quantity	Description	Price	Amount
36	qts. Milk Homogenized	19	6 84
18	qts. Milk Pasteurized	18	3 24
6	pts. Heavy Cream	40	2 50
6	pts. Sour Cream	43	2 58
			15 16

CUSTIS BAKERY COMPANY
603 Main Street
Memphis

Sold to: Tennessee Supermarket
211 North State St.
(Your Town), Tennessee

Date: December 11, 1969

Terms: 30 days

Quantity	Description	Price	Amount
6	loaves Whole Wheat	18	1 08
12	loaves Rye	15	1 80
12	loaves White, small	12	1 44
24	loaves White, large	15	3 60
			7 92

21

PURE PRODUCTS MILK COMPANY
410 South Road
Memphis

Sold to: Tennessee Supermarket
211 North State St.
(Your Town), Tennessee

Date: December 11, 1969

Terms: 30 days

Quantity	Description	Price	Amount
36	qts. Milk Homogenized	19	6 84
18	qts. Milk Pasteurized	18	3 24
6	half-pts. Sweet Cream	25	1 50
12	pts. Heavy Cream	40	4 80
			16 48

FINE CAKE COMPANY
922 Main Street
Memphis

Sold to: Tennessee Supermarket
211 North State St.
(Your Town), Tennessee

Date: December 9, 1969

Terms: 2/10, n/30

Quantity	Description	Price	Amount
15	pkgs. Chocolate Cup Cakes	23	3 45
12	pkgs. Doughnuts	22	2 64
10	Coffee Rings	29	2 90
10	Cinnamon Loaves	45	4 50
			13 49

GENERAL BRANDS, INC.
30 Kerr Avenue
Jackson, Tennessee

Sold to: Tennessee Supermarket
211 North State Street
(Your Town), Tennessee

Date: December 11, 1969

Terms: 2/10, n/30

Quantity	Description	Price	Amount
18	Chocolate Pudding	09	1 62
12	Coffee	74	8 88
24	boxes of Granulated Sugar	07	1 68
18	boxes of brown sugar	10	1 80
48	bottles of Ginger Ale	14	6 72
			20 70

TO BE USED DECEMBER 22

(Your Town), Tenn._____19___No.___

MAYFLOWER STATE BANK

5-39
110

Pay to the
Order of Tennessee Supermarket $1.04

One and 04/100 * DOLLARS

For Candy Edith DePriest

TO BE USED DECEMBER 22

(Your Town), Tenn. _____ 19___ No.___

MAYFLOWER STATE BANK

5-39
110

Pay to the
Order of Tennessee Supermarket $61.18

Sixty-One and 18/100 * * * * * * * * * * * * * * * * * DOLLARS

For _____ Serena Emery

TO BE USED DECEMBER 22

(Your Town), Tenn. _____ 19___ No.___

MAYFLOWER STATE BANK

5-39
110

Pay to the
Order of Tennessee Supermarket $17.90

Seventeen and 90/100 * * * * * * * * * * * * * * * * * DOLLARS

For Groceries Carolyn Rice

TO BE USED DECEMBER 22

(Your Town), Tenn. _____ 19___ No.___

MAYFLOWER STATE BANK

5-39
110

Pay to the
Order of Tennessee Supermarket $43.07

Forty-three and 07/100 * * * * * * * * * * * * * * * * DOLLARS.

For Supplies Paula Hansford

27

TO BE USED DECEMBER 22

(Your Town), Tenn._____19___No.___

MAYFLOWER STATE BANK

5-39
110

Pay to the
Order of Tennessee Supermarket $24.05

Twenty-four and 05/100 * * * * * * * * * * * * * * * * DOLLARS

For Groceries Mrs. Ralph Adams

TO BE USED DECEMBER 22

(Your Town), Tenn. December 20, 1969 No. ___

MAYFLOWER STATE BANK

5-39
100

Pay to the
Order of Tennessee Supermarket $31.16

Thirty-one and 16/100 * * * * * * * * * * * * * * * * * DOLLARS

For Groceries Wanda Henson

TENNESSEE SUPERMARKET
SALES BY DEPARTMENT

January		June		November	
Grocery	$1,496.79	Grocery	$1,131.80	Grocery	$1,007.99
Produce	551.75	Produce	740.19	Produce	742.64
Seafood and Meat	793.81	Seafood and Meat	976.43	Seafood and Meat	1,379.94
Dairy	797.53	Dairy	596.19	Dairy	414.28
Sundry	340.02	Sundry	296.46	Sundry	269.08
February		**July**			
Grocery	$ 985.14	Grocery	$ 997.03		
Produce	313.89	Produce	631.89		
Seafood and Meat	798.12	Seafood and Meat	1,008.53		
Dairy	619.12	Dairy	279.07		
Sundry	218.40	Sundry	157.30		
March		**August**			
Grocery	$1,111.84	Grocery	$1,009.64		
Produce	449.20	Produce	708.45		
Seafood and Meat	750.72	Seafood and Meat	632.08		
Dairy	619.14	Dairy	379.86		
Sundry	218.40	Sundry	361.97		
April		**September**			
Grocery	$1,003.78	Grocery	$1,329.73		
Produce	497.18	Produce	809.63		
Seafood and Meat	567.19	Seafood and Meat	1,274.63		
Dairy	219.54	Dairy	361.63		
Sundry	99.12	Sundry	314.80		
May		**October**			
Grocery	$1,245.93	Grocery	$1,001.74		
Produce	314.07	Produce	832.01		
Seafood and Meat	502.41	Seafood and Meat	901.73		
Dairy	300.12	Dairy	478.27		
Sundry	175.24	Sundry	296.13		

Time Sheet For Pay Period December 8, 1969 to December 12, 1969

Employee	Monday			Tuesday			Wednesday			Thursday			Friday			Saturday			Total Hours
	in	out	hour	in	out	hour	in	out	hour	in	out	hour	in	out	hour	in	out	hour	
Baker, Walter					PAID BY WEEKLY SALARY														
Bryant, May			8			6			8			8			8			8	46
Byrd, Mary					PAID BY WEEKLY SALARY														
Johnson, Paul			8			8			8			8			0			8	40
Owens, Donald					PAID BY WEEKLY SALARY														
Perry, Sue			8			8			8			8			8			8	48
Smith, Max					PAID BY WEEKLY SALARY														
Walker, Cecil			8			8			8			8			8			8	48
Yourself					PAID BY WEEKLY SALARY														

NOTE: This form must be duplicated blank for further use.

27

STATIONERY SUPPLIES
(This material to be reproduced)

SUPPLIES NEEDED

Onion Skin Paper

Carbon Paper

Envelopes (54)

Stencils (4)

Mimeograph Paper

Letterhead Stationery (10)

Telephone Message Blank (2)

Purchase Order (12)

Interoffice Correspondence (4)

Telegram (1)

Payroll Work Sheet (3)

Payroll Register (3)

Checks (36) (May use checks from bank or duplicate form checks)

Deposit Slips (2)

Bill of Sale (2)

TO THE TEACHER

Only one copy of each form has been included in this project. Copies of the forms may be reproduced as needed. File the stencil for future reproduction. You may want to make several copies and file for future use.

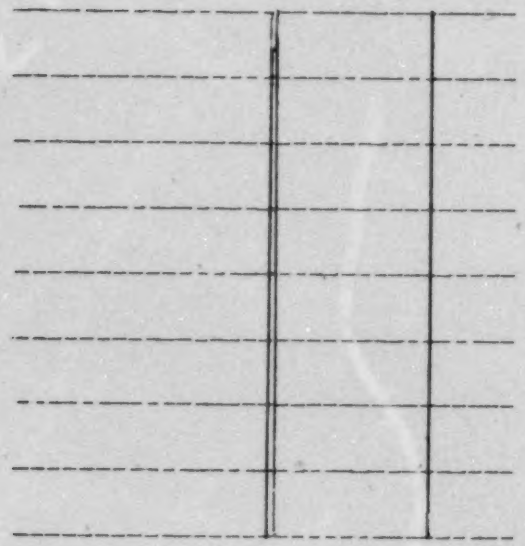
STATE BANK
(YOUR TOWN), TENN., _____ 19__

Please List Each Check Separately

Currency _____

Silver _____

Checks as Follows



Deposited by.

_____

MESSAGE

TO:

_____

YOU RECEIVED A CALL FROM:

_____

of (Firm or Dept. Name)

_____

TELEPHONE NUMBER	EXTENSION	TIME	DATE

WILL CALL AGAIN [ ] PLEASE CALL [ ]

_____

_____

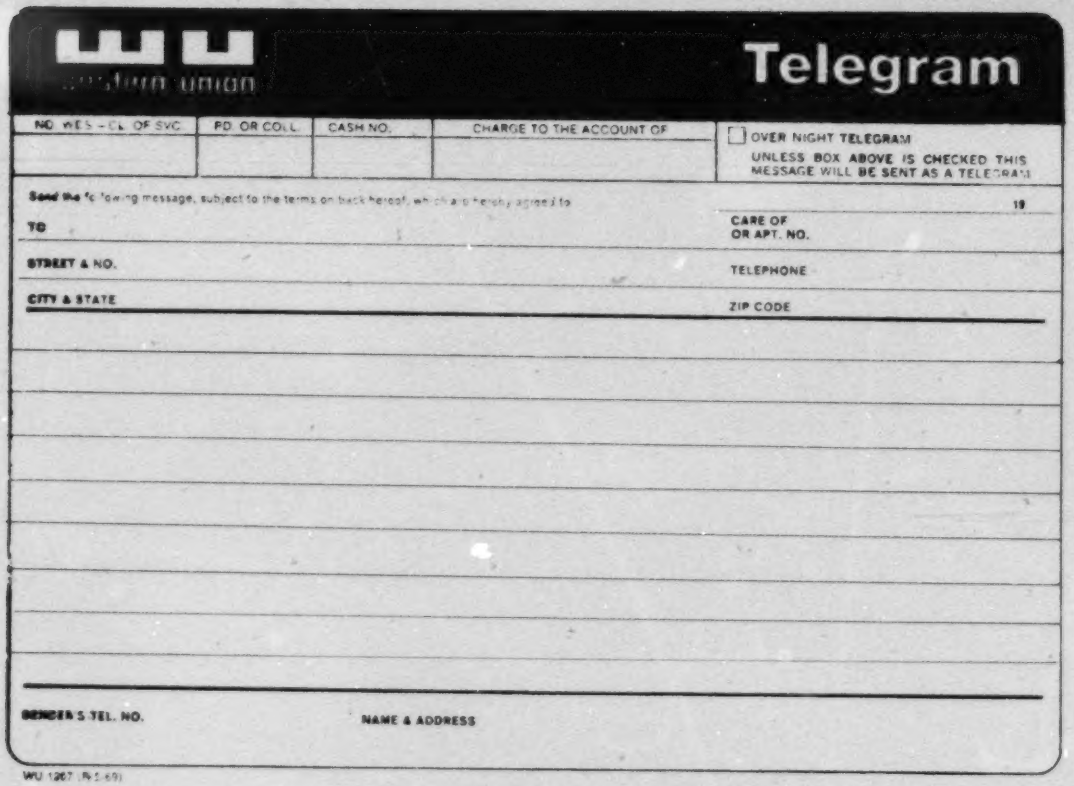
_____

_____

_____

_____

(SIGNATURE)



western union

Telegram

NO. WDS.	CL. OF SVC.	PD. OR COLL.	CASH NO.	CHARGE TO THE ACCOUNT OF	☐ OVER NIGHT TELEGRAM UNLESS BOX ABOVE IS CHECKED THIS MESSAGE WILL BE SENT AS A TELEGRAM

Send the following message, subject to the terms on back hereof, which are hereby agreed to

19

TO

CARE OF OR APT. NO.

STREET & NO.

TELEPHONE

CITY & STATE

ZIP CODE

SENDER'S TEL. NO.

NAME & ADDRESS

WU 1267 (R 5-69)

TENNESSEE SUPERMARKET * PURCHASE ORDER

211 North State Street * (Your Town), Tennessee * 285-5710

Mark Order No. on all invoices and packages

TO [ ]

Order No.
Date
Terms
Ship VIA

QUANTITY	CAT. NO.	DESCRIPTION	UNIT PRICE	AMOUNT

Purchasing Agent

TENNESSEE SUPERMARKET

INTEROFFICE MEMORANDUM

To Date

From

Subject

TENNESSEE SUPERMARKET

211 North State Street 285-5710

(Your town), TENNESSEE 38024

Time Sheet For Pay Period _____ 19____ to _____ 19____

Employee	Monday			Tuesday			Wednesday			Thursday			Friday			Saturday			Total Hours
	in	out	hour	in	out	hour	in	out	hour	in	out	hour	in	out	hour	in	out	hour	

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, That the undersigned for a valuable consideration does hereby grant, sell, transfer, and deliver unto the Tennessee Supermarket (Grantee) the following described equipment:

To have and to hold all and singular the said goods and chattels to said Grantee, his successors and assigns. The undersigned covenants with said Grantee that the undersigned is the lawful owner of said chattels; that they are free from encumbrances; that undersigned has good title to sell same; and that undersigned will warrant and defend same against claims and demands of all persons.

WITNESS, the hand and seal of the Seller, this the _____ day of _____, _____.

_____(Seal)
Seller

_____
Witness

PAYROLL REGISTER

FOR WEEK ENDING

DATE OF PAYMENT

EMPLOYEE'S NAME	HOURS WORKED			RATE		EARNINGS			DEDUCTIONS						NET PAY	
	Reg.	O.T.	Total	Hr.	Week	Reg.	O.T.	Total	F.I.C.A.	Inc. Tax With	Group Ins.	Hosp.	Other	Total	Amount	Check No.

YOUR NEW GROUP INSURANCE PROGRAM

Schedule of Benefits

Class A - Employees earning $800 but less than $1000 per month	$15,000	$20,000
Class B - Employees earning $600 but less than $800 per month	$12,500	$12,500
Class C - Employees earning $500 but less than $600 per month	$10,000	$10,000
Class D - Employees earning $400 but less than $600 per month	$ 7,500	$ 7,500
Class E - Employees earning $300 but less than $400 per month	$ 5,000	$ 5,000
Class F - Employees earning less than $300 per month	$ 2,000	$ 2,000

Your Share of the Total Monthly Cost

Class A	$ 7.50
Class B	$ 6.25
Class C	$ 5.00
Class D	$ 3.75
Class E	$ 2.50
Class F	$ 1.00

The amount of your group life insurance shown in the Schedule of Benefits will be paid to your beneficiary.

BENEFICIARY: Your beneficiary may be any person, or persons, you name. You may change your beneficiary at any time by filing a written request with the Company. The form necessary to make a change of beneficiary may be obtained from the office.

ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE: In the event of your accidental death or dismemberment occurring on or off the job, this insurance is payable as indicated below provided such death or dismemberment results from accidental bodily injury directly and independently of all other causes and within 90 days from the date of the accident.

For Loss of:

Life	100%
One Hand at or above wrist	50%
One foot at or above ankle	50%
Sight of one eye	50%
More than one of the above in one accident	100%

AT RETIREMENT: Upon retirement an employee may continue his group life insurance, not to exceed $10,000 and the Project will pay the full premium. The Accidental Death and Dismemberment insurance does not continue after retirement.

CONVERSION PRIVILEGE: If you leave our employ, your group life insurance will be continued for a period of 31 days. During this 31-day period you may obtain, without evidence of insurability, individual life insurance by applying to Connecticut General Life Insurance Company and pay the premium applicable to the class of risk to which you belong and your age at the time of conversion.

WAIVER OF PREMIUMS: If your employment is terminated because of total disability before you reach age 65, your group life insurance will be continued without any cost to you during such disability. However, you will be required to submit evidence of your continued disability from time to time.

LIMITATIONS: Benefits will not be paid for any loss caused by war or during military service or under certain other circumstances described in your certificate.

AMERICAN WHOLESALE GROCERY

GENERAL INFORMATION

You are employed by the American Wholesale Grocery Company, located at 3105 River Road, (Your Town), Tennessee 38079.

The American Wholesale Grocery sells merchandise to local retail grocery stores in the area. No sales are made to individuals. Purchases are made for distributors.

You will serve as a general office worker. There is one other office worker who is in charge of the bookkeeping. You will receive purchase orders as they arrive, prepare invoices, bills of lading, statements, prepare purchase orders, take telephone messages, handle all check-book work, take care of routine correspondence, credit memorandums, interoffice communications, prepare charts, and prepare the payroll and payroll records each week.

A great deal of your work will be done with one of your customers, The Tennessee Supermarket. Letters, orders, invoices, etc. will be "mailed" back and forth between the two companies.

READ CAREFULLY

All supplies will be found in the folder marked SUPPLIES. This includes letterheads, envelopes, inter-office forms, credit memorandum, purchase orders, telephone message forms, etc.

In the folder marked COMPLETED WORK, you will find forms, letters, etc. that have already been completed. You will be instructed what to do with this material as it is needed.

You will be furnished three files. There are labeled A, B, and C. Instructions for their use will be given as needed.

You will be furnished two trays. One of the trays will be labeled OUT. Place all completed work that would normally be mailed from your office in this tray. Occasionally you will be instructed to place other material in this tray. The IN tray will contain material which has been "Mailed" to your company.

1. First thing each day you must check your IN tray to see if there is any correspondence that must be dealt with. For the first few days of your job you will be given specific directions about what to expect in the mail and how to handle it. Later, you will be expected to know what to do with items received.

2. A carbon copy will be made of outgoing mail. Carbon copies will also be made of inter-office memorandums and other work that normally calls for a carbon. All originals will be mailed and the carbons are to be filed in the appropriate file.

3. Your beginning bank balance is $23,435.25. Your beginning check No. is 1056. You will write all checks, signing your name, keep check stubs, make deposits, etc.

4. Purchase orders: If the American Wholesale Grocery is ordering from another company you will prepare the purchase order to be mailed. Beginning purchase order number is 4374. Carbon - File B.

   If you receive a purchase order from another company you will proceed as follows:

   a. Prepare in duplicate an invoice. Make extensions, total, and prepare one carbon copy.
   b. Mail the original to the customer and file the carbon in File B.

5. If an item does not arrive in the "mail" on schedule go on with your other work and take care of the "mail" when it does arrive.

6. Payroll Procedures:

   The American Wholesale Grocery employs nine persons. Wages are paid weekly. Wages are paid every Wednesday for the work week ended the previous Friday. One of your jobs is to prepare the payroll and to keep the necessary records that are required for various reports based on the payroll. The regular work period is 8 hours daily, Monday through Friday. All employees, with the exception of Mr. William Davis, Manager, are paid at the rate of one and one-half times the regular rate for any hours worked beyond 8 hours a day or 40 hours a week.

   The name of the employees, their withholding tax class, and their wages are given below:

William Davis, Manager	M-4	$200.00
Alvin McBride, Plant Supvr.	M-3	$150.00
R. L. Staten, Foreman	M-4	$100.00
Robert Bowman	S-1	$1.80 an hour
Charles Steward	M-2	$1.70 an hour

John Alpine	M-4	$1.90 an hour
Joe Browne	M-3	$2.30 an hour
Della Anderson	M-2	$68.00
Yourself	S-1	68.00

You will deduct from each employee at the rate of 4.9% the deduction necessary for FICA taxes. FICA is withheld on the first $7800 of wages earned by each employee during the year. Mr. William Davis, Manager, has already exceeded $7800 in wages for the year, therefore, he will not have any further deductions for FICA taxes. None of the other employees will reach this level for the year. Use the Wage Bracket Withholding Tables (in the Supplies folder) to determine income tax deductions.

The first pay period will be for the week ending on Friday, December 12. This was the Friday before you started working. Employees will be paid for this week on WEDNESDAY, DECEMBER 17. In your supply folder you will find a payroll worksheet that shows the hours worked by each employee for this period.

You will proceed with the payroll work as follows:

1. Transfer needed information from Payroll Worksheet to Payroll Register.

2. Complete work necessary on the Payroll Register. (Compute total earnings, deduction, and net pay).

3. Write checks for each employee, and place in an envelope that is addressed with just the name of the employee. Checks will be picked up by the employees at the end of the work day on Wednesday. Place in OUT basket.

4. File payroll register and payroll worksheet in the Miscellaneous file A.

5. You will assume that other payroll records such as Individual Employee Earning Records, etc., will be kept by the other office worker.

You will have from Monday morning until Wednesday afternoon to complete the work of preparing the payroll and other records. Remember, you will have other duties to perform during these three days. PLAN YOUR TIME. Each class work period of two hours will be considered a day. Therefore, this work should be finished at the end of the third class work period. The second pay period will be for the week ending on Friday, December 19.

Employees will be paid on Wednesday, Dec. 24. For this pay period you are to withhold $1.50 from all employees for insurance. A special Christmas Bonus is included in the payments to all employees. Amount of the bonus each will receive is as follows:

Mr. Davis	$80
Mr. McBride	$50
Mr. Staten	$50
All Others	$25

The bonus must be included in computing of total earnings and deductions for this pay period. The amount of the bonus should be entered in the regular earnings column as an addition to the regular earnings.

The third pay period will be for the week ending December 26. Employees will be paid on December 31. This week $1.00 is to be withheld for Hospitalization.

You will be given additional information concerning Holiday Pay, overtime, etc. in your daily instructions.

7. Filing

You will have three files.

File A: Miscellaneous

File B: Invoices (Payable and Purchase Receivable) Orders

File C: Letters, telegrams, memos

SUPPLIES
(To be reproduced)

SUPPLIES FOLDER

The following material should be placed in a folder and labeled SUPPLIES. This material will be used to complete various jobs in the work schedule. Some of the material is completed work and some will be used by the student as reference material.

SUPPLIES:

List of Customers
List of Suppliers
Current Price List
Wage Bracket Withholding Table (not included)
Three invoices to be used December 15
Four checks to be used December 17
Two checks to be used December 22
Two invoices to be used December 30
Payroll work sheet for week of December 12

MISCELLANEOUS SUPPLIES

Three Files: Files should be labeled A, B, and C.

These files may be manila folders, or boxes (shoe) with a few guides and folders.

Two Student Baskets: Each student should have a basket (or box) labeled IN and a similar basket labeled OUT.

One Teacher Basket: A basket (or box) should be placed on the desk to serve as a despository for all material collected from OUT basket at end of day.

SUPPLIERS
OF THE
AMERICAN WHOLESALE GROCERY

Consolidated Suppliers, Inc.	604 Madison Avenue	Nashville, Tennessee 38275
United Candy Company	62 Main Street	Memphis, Tennessee 38026
The Cagle Soup Company	6204 North Main Street	St. Louis, Missouri 38579
Jones and Sons	213 Main Street	Cairo, Illinois 38057
Better Fruits, Inc.	300 Bay Front Drive	Tampa, Flordia 34578
Memphis Cracker Company	217 Seventh Avenue	Memphis, Tennessee 38026
Stump Farm Products, Inc.	332 Tulip Street	Jackson, Tennessee 38447
Union Supply Company	1159 State Street	Memphis, Tennessee 38026

CUSTOMERS
OF THE
AMERICAN WHOLESALE GROCERY

NAME	STREET	TOWN	STATE
Andrews' Grocery	416 Main Street	*	, Tennessee
Bryant Supermarket	215 North First Street	*	, Tennessee
County-Line Store	506 E. Exchange	*	, Tennessee
Tennessee Supermarket	211 N. State Street	*	, Tennessee
Grove Street Market	302 Grove Street	*	, Tennessee
Martin Superette	496 Moody Street	*	, Tennessee
Obion Grocery	326 E. Main Street	*	, Tennessee
Perry Minute-Mart	203 Troy Street	*	, Tennessee
Reigal Grocery	376 Paris Road	*	, Tennessee
Tiptonville Supermarket	235 Church Street	*	, Tennessee

* Use the name of your town for the city address for each of the grocery stores tested.

AMERICAN WHOLESALE GROCERY

3105 River Road (Your town), Tennessee

PRICE LIST

CASES CONTAIN 24 CANS EACH. CUSTOMERS MAY ORDER PART OF A CASE.

CHEESE	Per Pound
Cream	.75
Cottage	.20
Pot	.25
Farmer	.20
American	.55
Swiss	.75
Muenster	.66
Cheddar	.62
Blue	.70
Camembent	.59
Limburger	.65
Roquefort	.61
Edem	.68

JELLY	Per Case
Apple	2.10
Apple Mint	2.10
Blackberry	2.20
Grape	2.20
Cherry	2.40
Strawberry	2.40

JUICE	Per Case
Tomato	3.05
Pineapple	3.50
Orange	2.75
Prune	4.00
Cranapple	4.25

CANNED FOODS	Per Case
Spaghetti	3.95
Pork & Beans	3.95
Chow Mein	4.89

CANNED FOODS (cont')	Per Case
Green Beans	4.50
Corn	4.50
Peas	4.50
Kidney Beans	4.25
Black-Eyed Peas	4.25
Baked beans with Pork	3.95
Chile Con Carne	7.90
Spinach	5.25
Noodles Supreme	4.75

FROZEN FRUIT	Per Case
Strawberries	3.00
Peaches	2.90
Cherries	2.90
Black Berries	2.50
Apples	2.50

SOUP	Per Case
Chicken Noodle	3.94
Bean Soup	2.88
Beef Noodle	3.94
Green Pea	3.06
Cream of Mushroom	3.94
Cream of Tomato	3.24
Tomato	3.06
Vegetable	3.06
Clam Chowder	3.74
Assorted	3.94

PICKLES, RELISHES	Per Case
Sweet Pickles	4.85
Sweet Mixed Pickles	3.13
Dill Pickles	2.95

PICKLES, RELISHES (Cont')	Per Case
Sweet Gherkins	$3.20
India Relish	2.50
Pickled Onions	3.10
Ketchup	5.80
Chile Sauce	3.85
Worcestershire Sauce	2.70

CANDY	Per Box
Peppermint	.64
Fudge	.64
Nut Brittle	.64
Nougets	.40
Gum Drops	.40
Chocolate Bars	1.44
Licorice Shoestrings	.40
Coconut Bars	.64
Lemon Drops (pound)	.14

COOKIES	Per Bundle
Animal Crackers	.83
Chocolate Chip	1.20
Fig Newtons	1.09
Peppermint Wafers	.64
Vanilla Wafers	1.15
Peanut Butter Cookies	2.60
Sugar Wafers	1.85

CRACKERS & CHIPS	Per Bundle
Salteens	1.05
Graham Crackers	.91
Milk Crackers	.92
Pretzel Sticks	.83
Awieback	1.30
Trix Cheese Crackers	1.31
Potato Chips	2.05
Oyster Crackers	.84
Arrowroot Biscuits	.84

PAYROLL WORKSHEET

FOR PAY PERIOD December 8, 1969 to December 12, 1969

EMPLOYEE	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	TOTAL HOURS
1. Anderson, Della	8	8	8	8	8	40
2. Alpine, John	8	8	8	9	8	41
3. Bowman, Robert	8	9	8	8	8	41
4. Browne, Joe	8	9	8	8	8	41
5. Davis, William	8	8	8	8	8	40
6. McBride, Alvin	8	8	8	8	8	40
7. Staten, R. L.	8	8	8	8	8	40
8. Steward, Charles	8	8	8	8	8	40
9. YOURSELF	8	8	8	8	8	40

47

Three invoices to be used December 15, 1969

THE CAGLE SOUP COMPANY

INVOICE

620 North Main Street St. Louis, Missouri 38759

SALES DEPARTMENT

SOLD American Wholesale Grocery
3105 River Road
TO (Your town), Tennessee 38079

Date December 5, 1969

Our No. 4012
Cust.
Order No. 4371

Shipped Via Railway Express

Terms 2/10. N/30 Salesman Samuel Jones

Quantity	Description	Unit Price	Amount
75 cases	Bean Soup	$2.00	$150.00
85 cases	Beef Noodle Soup	3.50	297.50
50 cases	Vegetables Soup	2.75	137.50
50 cases	Green Pea Soup	2.75	137.50
			$722.50

CONSOLIDATED SUPPLIERS INC.

INVOICE

604 Madison Avenue Nashville, Tennessee 38275

SALES DEPARTMENT

SOLD American Wholesale Grocery
3105 River Road
TO (Your town), Tennessee 38079

Date December 6, 1969

Our No. 5021
Cust.
Order No. 4372

Shipped Via Railway Express

Terms 2/10, N/30 Salesman Richard Jones

Quantity	Description	Unit Price	Amount
60 cases	Apple Jelly	$1.60	$ 96.00
70 cases	Apple Mint Jelly	1.60	112.00
50 cases	Blackberry Jelly	2.50	125.00
55 cases	Grape Jelly	2.10	115.50
			$448.50

UNITED CANDY COMPANY

62 Main Street Memphis, Tennessee 38026

INVOICE
SALES DEPARTMENT

SOLD TO: American Wholesale Grocery
3105 River Road
(Your town), Tennessee 38079

Date December 7, 1969
Our No. 7658
Cust. Order No. 4373

Terms 2/10, N/30 Shipped Via Railway Express

Quantity	Description	Unit Price	Amount
10 cases	Licorice Shoestrings	$ .75	$ 7.50
20 cases	Coconut Wafers	2.00	40.00
25 cases	Peppermint Wafers	2.25	56.25
			$103.75

FOUR CHECKS TO BE USED DECEMBER 17, 1969

COUNTY LINE STORE

1-10
225

(Your Town) Tennessee

December 15, 19 69

Pay to the
order of _____ $ 157.50

One hundred fifty-seven and 50/100 ----------Dollars

CITY BANK

Your Town, TENNESSEE
38080

/s/ George Sharpe

BRYANT SUPERMARKET
215 North First Street
Your Town, TENNESSEE

1-10
225

December 15, 19 69

Pay to the
order of American Wholesale Grocery $ 475.69

Four hundred seventy-five and 69/100 ----------Dollars

CITY BANK

Your town, TENNESSEE

/s/ Elmer Jonas

MARTIN SUPERETTE

1-10
219

Your Town, TENNESSEE

December 15, 19 69

Pay to the
Order of American Wholesale Grocery $ 327.45

Three hundred twenty-seven and 45/100----------Dollars

BANK OF MARTIN

Your Town, TENNESSEE

/s/ William Willis

60

ANDREWS' GROCERY

1-10
215

Your Town, TENNESSEE December 15 19 69

Pay to the
Order of _____ $ 345.25

Three hundred forty-five and 25/100 ----------Dollars

CITIZENS BANK

Your Town, TENNESSEE /s/ Robert T. Smith

TWO CHECKS TO BE USED DECEMBER 22, 1969

1-10
222

REIGAL GROCERY

Your Town, TENNESSEE _____ 19 _____

Pay to the
Order of American Wholesale Grocer $ 350.00

Three hundred fifty and 00/100 ---------- Dollars

FIRST NATIONAL BANK

Your Town, TENNESSEE /s/ Joe Smith

GROVE STREET MARKET

1-10
215

Your Town, TENNESSEE December 21 19 69

Pay to the
Order of _____ $ 569.32

_____ Dollars

CITIZENS BANK

Your Town, TENNESSEE /s/ Wilford Williams

Two Invoices to be used December 30, 1969

CONSOLIDATED SUPPLIERS, Inc.
604 MADISON AVENUE NASHVILLE, TENNESSEE 38275

INVOICE

SALES DEPARTMENT

SOLD TO American Wholesale Grocery
3105 River Road
(Your Town), Tennessee 38079

Date December 26,1969

Our No. 5039
Cust.
Order No. 4375

Shipped Via Railway Express

Terms 2/10, N/30

Salesman Richard Jones

Quantity	Description	Unit Price	Amount
100 cases	Apple Jelly	$ 1.60	$ 160.00
100 cases	Apple Mint Jelly	1.60	160.00
150 cases	Grape Jelly	2.10	315.00
			$ 635.00

THE CAGLE SOUP COMPANY
620 North Main Street St. Louis, Missouri 38759

INVOICE

SALES DEPARTMENT

SOLD TO American Wholesale Grocery
3105 River Road
Tiptonville, Tennessee 38079

Date December 19,1969

Our No. 7698
Cust.
Order No. 4374

Terms 2/10, N/30

Shipped Via Railway Express

Quantity	Description	Unit Price	Amount
100 cases	Beef Noodle Soup	2.50	$ 250.00
100 cases	Green Pea Soup	2.00	200.00
75 cases	Cream of Mushroom Soup	2.50	187.50
125 cases	Tomato Soup	2.25	281.25
150 cases	Vegetable Soup	2.00	300.00
			$1,218.75

STATIONERY SUPPLIES

SUPPLIES NEEDED

Onion Skin Paper

Carbon Paper

Envelopes (60)

Stencils (4)

Mimeograph Paper

Letterhead Stationery (10)

Telephone Message Blank (3)

Invoice (6)

Credit Memorandum (2)

Purchase Order (8)

Interoffice Correspondence (5)

Telegram (6)

Payroll Work Sheet (3)

Payroll Register (3)

Checks (48)

Deposit Slips (4)

TO THE TEACHER

Only one copy of each form has been included in this set. Copies of the forms may be reproduced as needed.

PAYROLL PERIOD FROM _____ TO _____ Date Paid _____

EMPLOYEE			Working Time									Rate		Earnings			Deductions				Net Earning
No	NAME	Exempt.	M	T	W	T	F	S	S	Tot-al	O T	Reg. Per hr.	Over Per hr.	Regular	Overtime	Total	Fica Tax	Income With	Group Ins.	Other	

MESSAGE

To_____

You Received A Call From

_____

OF_____

Telephone Number (Extension _____
(Time _____
(Date _____

_____

Will call again ( )

Please call( )

_____

_____

_____

_____

_____

_____

_____
Signature

DEPOSITED WITH
CITIZENS STATE BANK

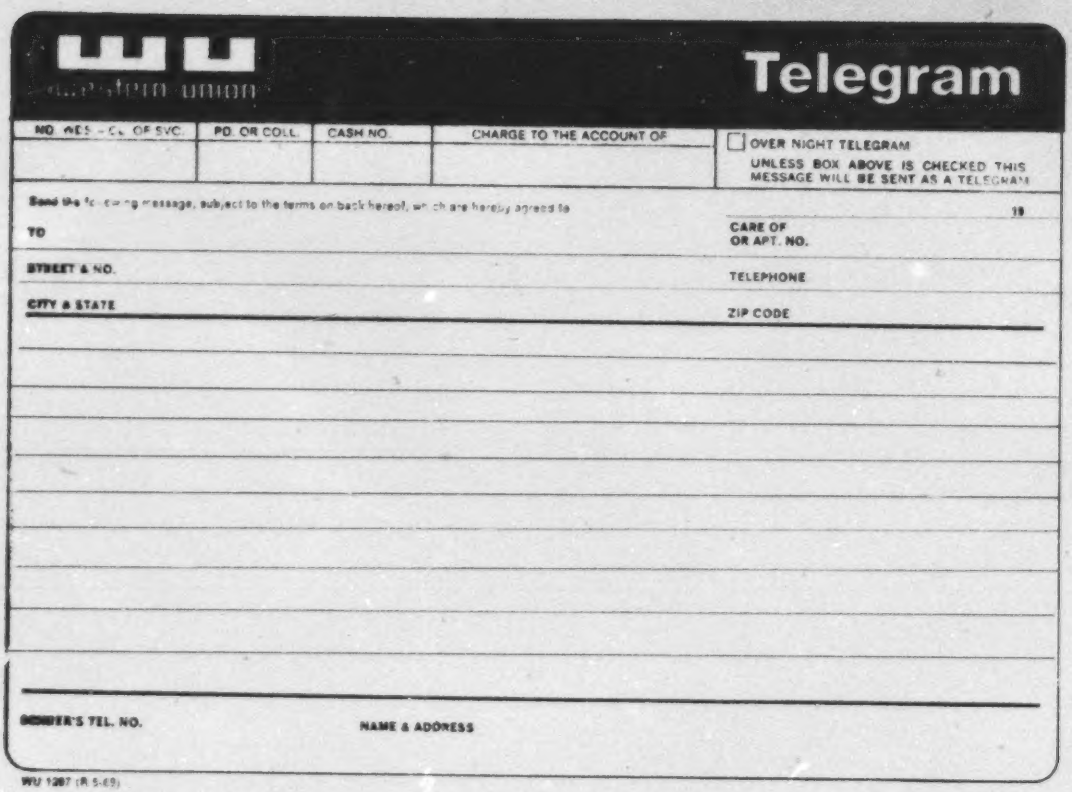
By _____

(Your Town), Tn. _____ 19 ___

_____

Currency			
Silver			
Checks			
1.			
2.			
3.			
4.			
5.			
6.			
7.			
Total			

By _____



western union

Telegram

NO. WDS.	CLASS OF SVC.	PD. OR COLL.	CASH NO.	CHARGE TO THE ACCOUNT OF

☐ OVER NIGHT TELEGRAM
UNLESS BOX ABOVE IS CHECKED THIS MESSAGE WILL BE SENT AS A TELEGRAM

Send the following message, subject to the terms on back hereof, which are hereby agreed to

19

TO

CARE OF
OR APT. NO.

STREET & NO.

TELEPHONE

CITY & STATE

ZIP CODE

SENDER'S TEL. NO.

NAME & ADDRESS

WU 1287 (R 5-69)

CREDIT MEMORANDUM NO.

AMERICAN DATE

WHOLESALE TO

COMPANY

3105 River Road
(Your Town), Tennessee 38079

Your account has been credited for:

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT

AMERICAN WHOLESALE GROCERY

3105 River Road (Your Town), Tennessee 38079 INVOICE

---------- SALES DEPARTMENT

SOLD

TO

DATE

OUR NO.

CUST. ORDER NO.

SHIPPED VIA

SALESMAN

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT

CREDIT MEMORANDUM NO.

AMERICAN DATE

WHOLESALE

COMPANY TO

3105 River Road
(Your Town), Tennessee 38079

Your account has been credited for:

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT

AMERICAN WHOLESALE GROCERY

3105 RIVER ROAD (Your Town), Tennessee 38079

INTEROFFICE CORRESPONDENCE

. . . . . .

TO DATE

FROM SUBJECT

AMERICAN WHOLESALE GROCERY PURCHASE ORDER

3105 River Road (Your Town), Tennessee

ORDERED NO.

FROM DATE

ORDERED BY

TERMS

Ship To Ship By

QUANTITY	DESCRIPTION	PRICE

No.____ $_____
Date_____ 19___
To_____
For_____
_____
Bal. Bro't Forward _____
Amt. Dept. _____
Total _____
Amt. This Check _____
Bal. Carr. Forward _____

No. ____ ____

(Your Town), Tennessee _____ 19___

40-100
422

Pay to the Order of _____ $_____

_____ Dollars

CITIZENS STATE BANK
(YOUR TOWN)
TENNESSEE
38079

AMERICAN WHOLESALE GROCERY

_____

No.____ $_____
Date_____ 19___
To_____
For_____
_____
Bal. Bro't Forward _____
Amt. Dept. _____
Total _____
Amt. This Check _____
Bal. Carr. Forward _____

No._____

(Your Town), Tennessee _____ 19___

40-100
422

Pay to the Order of _____ $_____

_____ Dollars

CITIZENS STATE BANK
(YOUR TOWN)
TENNESSEE
38079

AMERICAN WHOLESALE GROCERY

_____

No.____ $_____
Date_____ 19___
To_____
For_____
_____
Bal. Bro't Forward _____
Amt. Dept. _____
Total _____
Amt. This Check _____
Bal. Carr. Forward _____

No._____

(Your Town), Tennessee _____ 19___

40-100
422

Pay to the Order of _____ $_____

_____ Dollars

CITIZENS STATE BANK
(YOUR TOWN)
TENNESSEE
38079

AMERICAN WHOLESALE GROCERY

_____

PAYROLL WORKSHEET

FOR PAY PERIOD _____, 19 ____ to _____, 19 ____

EMPLOYEE	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	TOTAL HOURS
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						

AMERICAN WHOLESALE

GROCERY COMPANY

3105 RIVER ROAD

(YOUR TOWN), TENNESSEE 38079

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AMERICAN WHOLESALE COMPANY

MONDAY, DECEMBER 15, 1969

1. Remove the following invoices from the Supplies Folder

   Cagle Soap Company #4371
   Consolidated Suppliers, Inc. #4372
   United Candy Company #4373

   a. Check computations to be sure they are correct.
   b. Deduct any discount allowed. (2/10, n/30, means that a 2% discount will be allowed if the invoice is paid in 10 days.)
   c. Write checks for amount of invoice, less discount. Keep check stubs up-to-date.
   d. Address envelopes and mail. (Place in OUT basket.)
   e. Mark each invoice Paid 12/15/69 Check No. _____.
   f. File invoices in File B.

2. At 10 a.m. Mrs. Davis calls and asks you to remind Mr. Davis that he he has a dental appointment at 2 o'clock. (This message will be recorded on a telephone message form from the Supplies Folder.) Make one copy of the message. In an office this message would be given to Mr. Davis. Place in OUT basket.

3. Mr. Wilford Williams, Grove Street Market, (see list of customers) is delinquent in paying his bill. All bills are payable 30 days after delivery. His account is 3 months past due. He has not made arrangements for extended credit. Write him a letter requesting payment of his account in full. The amount due is $569.32. The company policy is not to accept future orders without accompanying payment from any customer with a delinquent account. Inform him of this policy.

   Letterhead stationery will be found in the Supplies Folder.

   Carbon copies of all letters are placed in File C.

4. At the end of each work day you must enter the necessary information on the Payroll Worksheet. As this is the beginning of the pay period you must enter the names and other information. This should be typed. Hours worked may be entered each day in ink.

   Remove a blank Payroll Worksheet from the Supplies Folder.

   Enter the beginning and ending day of the pay period.

AMERICAN WHOLESALE GROCERY
Job Instruction Sheet

MONDAY, DECEMBER 15, 1969 (Continued)

Enter the names of the nine employees of the Lake County Wholesale Grocery. The names should be typed in alphabetic order. You will substitute your name for the employee called YOURSELF.

Persons on weekly salary are assumed to have worked 8 hours each day and will not be listed on the daily instruction sheet. The hours worked by other employees will be given each day.

Information for Payroll Worksheet for Monday, December 15

	Hours
Robert Bowman	8
Charles Steward	8
John Alpine	9
Joe Browne	8

5. In your Supplies Folder you will find the Payroll Worksheet for the pay period which ended on December 12. Remove the worksheet and proceed with the instructions given in the General Instructions. YOU WILL NOT BE ABLE TO WORK ON THIS WITHOUT INTERRUPTION. You have other duties to perform. All payroll work must be completed by the end of the work day on Wednesday.

TUESDAY, DECEMBER 16, 1969

1. Check the morning mail. The morning mail will be found in your IN basket. (After the first few days you will not be given specific instructions on how to deal with the items received in the mail.)

   In the mail you should find a purchase order #1501 from the Dyersburg Supermarket.

   Proceed as directed in General Instructions.

   Prepare an invoice. (Forms are in the Supplies Folder) Our beginning invoice number is 3500. We ship all goods by Dyersburg Express. Our terms are 2/10, n/30. All sales are made by Salesman Robert Bowman.

   In the Supplies Folder you will find a list of items sold by your company with the current prices.

AMERICAN WHOLESALE GROCERY
Job Instruction Sheet

TUESDAY, DECEMBER 16, 1969 (Continued)

Compute all extensions for the invoice, total, and prepare for mailing. File the carbon in File B.

2. In the morning mail you will find a request for a Credit Memorandum on Order #3459. Issue Memorandum as called for. Prepare for mailing. File the carbon in File B.

3. As you have time during the day you must work on the Payroll.

4. Information for payroll worksheet for Tuesday, December 16.

	Hours
Robert Bowman	8
Charles Steward	8
John Alpine	9
Joe Browne	8

WEDNESDAY, DECEMBER 17, 1969

1. Check the morning mail. You should receive a check from the Dyersburg Supermarket. In the Supplies Folder you will find an envelope marked CHECKS, DECEMBER 17. You will assume that these checks were received in the morning mail from other customers.

   You are to deposit all checks in the Citizens State Bank.

   Deposit Slips will be found in the Supplies Folder.

   Remember to list deposit on check stub.

   Place all material in envelope and place in OUT basket.

2. Mr. Davis would like for you to compose a letter advising all customers that effective December 31 all cash discounts will be changed from 2/10, n/30 to 1/10, n/30. Duplicate and mail copies to all customers. (A list of customers will be found in the Supplies Folder.) When typing the stencil include the name and address of the company in the form of a letterhead, leave room to insert inside address and appropriate saluation for each customer. Sign the letter AMERICAN WHOLESALE GROCERY William Davis, Manager. You will sign the letter William Davis followed by your initials.

   Place one copy of the letter in File C.

AMERICAN WHOLESALE GROCERY
Job Instruction Sheet

WEDNESDAY, DECEMBER 17, 1969 (Continued)

Address envelopes and mail to all customers.

3. You must complete all work on the payroll by the end of the work day. All checks must be ready for the employees to pick up as they leave for the day.

   Consult General Instructions for correct procedure.

4. Information for payroll worksheet for Wednesday, December 17.

	Hours
Robert Bowman	8
Charles Steward	8
John Alpine	8
Joe Browne	8

THURSDAY, DECEMBER 18, 1969

1. Check the morning mail. Prepare invoice as needed.

2. Mr. Davis asks that you prepare a purchase order (No. 4374) for the following items.

   To: The Cagle Soup Company

   100 cases Beef Noodle Soup
   100 cases Green Pea Soup
   75 cases Cream of Mushroom Soup
   125 cases Tomato Soup
   150 cases Vegetable Soup

   A list of Distributors will be found in the Supplies Folder.

   Prepare for mailing.

   Carbon will be filed in File B

4. Prepare an interoffice memorandum to Mr. McBride and Mr. Staten asking that they inform all employees that the American Wholesale Grocery will close at 5 p.m. on Wednesday, December 23 and reopen on Monday,

AMERICAN WHOLESALE GROCERY
Job Instruction Sheet

THURSDAY, DECEMBER 18, 1969 (Continued)

December 29 at 8 a.m. Regular time will be paid for Christmas Day, no wages will be paid for Friday for workers on an hourly schedule. Regular salary will be paid to all other workers.

5. Information for payroll worksheet for Thursday, December 18.

	Hours
Robert Bowman	8
Charles Steward	8
John Alpine	8
Joe Browne	8

FRIDAY, DECEMBER 19, 1969

1. Check the morning mail. Inform the Tennessee Supermarket that the American Wholesale Grocery does stock Noodles Supreme. They are priced at $4.75 a case. Immediate delivery can be made.

2. Mr. Davis asks you to compose and duplicate a letter to all customers thanking them for their patronage during the year and extending Best Wishes for the coming year.

   Type a letterhead, leave space to insert inside address and salutation, close the letter as you have done before.

3. Information for payroll worksheet for Friday, December 19

	Hours
Robert Bowman	8
Charles Steward	8
John Alpine	8
Joe Browne	8

Today completes the payroll period.

Enter total hours on the payroll worksheet.

If time permits transfer information to the Payroll Register.

AMERICAN WHOLESALE GROCERY
Job Instruction Sheet

FRIDAY, DECEMBER 19, 1969 (Continued)

Consult your General Instructions to see what deductions are to be withheld and for other payroll information.

MONDAY, DECEMBER 22, 1969

1. Check the morning mail. Prepare invoice as needed.

2. In your Supplies Folder you will find an envelope containing 2 checks. Envelope is marked CHECKS, DECEMBER 22. Please make a deposit. Place in envelope a d put in OUT basket.

3. Mr. Davis has added Cheese to the items sold by the American Wholesale Grocery. Prepare a tabulated report from the following information. Duplicate and print 20 copies. These will be distributed by the salesman and will not be mailed to customers. Place one copy in File C and the remainder in the OUT basket.

   Main Heading: Company Name
   Address
   Date

   Type the report in two columns. Head the first column CHEESES and the second column LIST PRICE (Per Pound)

   Cream, .75; Cottage, .20
   Pot, .25; Farmer, .20; American, .55;
   Swiss, .75; Muenster, .66; Cheddar, .62;
   Blue, .70; Camembert, .59; Limburger, .65;
   Roquefort, .61; Edam, .68

4. Information for payroll worksheet for Monday, December 22.

   You must begin a new payroll worksheet.

   All payroll work must be completed by the end of the work day on Wednesday. Begin to work on Register and checks as you have time.

	Hours
Robert Bowman	8
Charles Steward	8
John Alpine	9
Joe Browne	9

AMERICAN WHOLESALE GROCERY
Job Instruction Sheet

TUESDAY, DECEMBER 23, 1969

1. Check the morning mail.

2. Mr. Davis asks you to write a personal note to Mr. Donald Owens at the Dyersburg Supermarket asking if he can play golf with him on Sunday at 2 o'clock. They will play at the Newbern Country Club. Ask him for a reply.

3. Mr. Davis would like to send a telegram to Mr. Don Smith of the United Candy Company asking for an appointment on Monday, December 29. Mr. Davis would like to discuss the possibility of adding new lines to our present stock of candy products.

   File carbon in File C.

4. Mr. Davis asks you to duplicate on plain paper a note to be placed in each pay envelope on Wednesday. When preparing the stencil leave room to insert the name of each employee and the amount of the bonus that each will receive. Do not prepare a letter for Mr. Davis.

   Dear

   In your pay envelope today you will find a bonus of _____ _____. The American Wholesale Grocery appreciates the cooperation and loyalty that you have displayed throughout the year.

   The management of the American Wholesale Grocery sincerely hopes that you and your family will have a Merry Christmas and a Happy New Year.

   Sign the letter William Davis followed by your initials.

   Place one copy in File C.

5. Information for payroll worksheet for Tuesday, December 23

	Hours
Robert Bowman	8
Charles Steward	9
John Alpine	8
Joe Browne	10

AMERICAN WHOLESALE GROCERY
Job Instruction Sheet

WEDNESDAY, DECEMBER 24, 1969

1. Check the morning mail.

2. Mr. Owen called from the Tennessee Supermarket at 11 o'clock to say that he could play golf with Mr. Davis on Sunday. Prepare a telephone message blank with this information. Place in OUT basket.

3. Prepare a purchase order (4375) for the following items.

   To: Consolidated Suppliers, Inc.

100 cases	Apple Jelly
100 cases	Apple Mint Jelly
150 cases	Grape Jelly

4. Complete all work on the payroll. Remember to enclose the note that you prepared yesterday.

5. Information for payroll worksheet for Wednesday, December 24

	Hours
Robert Bowman	8
Charles Steward	8
John Alpine	8
Joe Browne	8

6. The American Wholesale Grocery will be closed on Thursday and Friday. All employees will be paid for 8 hours on Thursday. Enter this information on the payroll worksheet. Employees who are paid by the hour will not be paid for Friday. Employees paid by the week will receive their regular weeks salary.

MONDAY, DECEMBER 29, 1969

1. Check the morning mail.

2. Mr. Davis asks that you send a telegram to Mr. Don Smith of the United Candy Company informing him that Mr. Davis will not be able to keep his appointment today. He will set up another appointment later.

   File carbon in File C.

AMERICAN WHOLESALE GROCERY
Job Instruction Sheet

MONDAY, DECEMBER 29, 1969 (Continued)

3. Mr. Davis must be in New Orleans for a meeting on Friday, January 9. Please write the Hotel New Orleans, 306 Canal Street, New Orleans, Louisiana, 38298, and reserve a single room for Thursday night, January 8, and Friday night, January 9. Inform the hotel that Mr. Davis will arrive at approximately 3 p.m. on Thursday. Ask for a confirmation. Carbon in File C.

4. Mr. Davis would like to revise the list of Suppliers of the American Wholesale Grocery.

   1. Place the names in alphabetic order.

   2. Use the same heading as on old list.

   3. Add the following names in correct order.

      The Smith Products Company
      444 Madison Avenue
      Memphis, Tennessee 38026

      X Y Z Suppliers, Inc.
      233 Royal Street
      Jackson, Tennessee 38447

5. Information for payroll worksheet for Monday, December 29

	Hours
Robert Bowman	9
Charles Steward	9
John Alpine	9
Joe Browne	9

You must prepare a payroll worksheet for use this week.

TUESDAY, DECEMBER 30, 1969

1. Check your morning mail.

2. Remove invoices marked TUESDAY, DECEMBER 30 from the Supplies Folder.

TUESDAY, DECEMBER 30, 1969 (Continued)

Send checks to the Cagle Soup Company and Consolidated Suppliers, Incorporated. Mark invoices paid and give check number. Discount will be taken on both invoices.

3. Mr. Davis asks that you prepare a purchase order (4376) for the following items.

   To: Better Fruits, Inc.

   For:

100 cases	Frozen Strawberries
75 cases	Frozen Peaches
100 cases	Frozen Cherries
50 cases	Frozen Apples

4. Compose a letter to Mr. Wilford Williams, Grove Street Market, thanking him for his check for $569.32. This amount settled his past account. Advise him that he is once again eligible for all credit privileges of the company.

   Sign the letter as usual.

5. Mr. Don Smith of United Candy Company called at 2 p.m. asking if Mr. Davis could meet with him on Monday, January 5 at 10 a.m. He would like to be notified as soon as possible if Mr. Davis can come at that time.

   Record as usual.

6. Information for payroll worksheet for Tuesday, December 30

	Hours
Robert Bowman	9
Charles Steward	8
John Alpine	9
Joe Browne	9

WEDNESDAY, DECEMBER 31, 1969

1. Check your morning mail.

AMERICAN WHOLESALE GROCERY
Job Instruction Sheet

WEDNESDAY, DECEMBER 31, 1969 (Continued)

2. Send a telegram to Mr. Don Smith, United Candy Company advising him that Mr. Davis can attend a meeting with him on Monday, January 5, at 10 a.m.

3. Send an interoffice memorandum to Mr. Staten advising him that as of January 1, 1970 his weekly salary will be raised from $100 a week to $125. Thank him for doing such a good job and wish him the best of luck in the future.

4. Complete all work on the payroll. Remember to withhold $1.00 for Hospitalization.

5. Information for payroll worksheet for Wednesday, December 31

	Hours
Robert Bowman	8
Charles Steward	8
John Alpine	9
Joe Browne	9

FRIDAY, JANUARY 2, 1970

1. Mr. Davis will need $100 to cover expenses for his trip to see Mr. Don Smith at the United Candy Company. Write him a check for $100 for Travel Expenses.

2. Prepare a purchase order (4377) for the following items.

   To: Smith Products Company (See new suppliers list)

   For: 50 lbs. Cream Cheese
   100 lbs. American Cheese
   25 lbs. Limburger Cheese
   50 lbs. Blue Cheese

3. Write a letter to Better Foods, Inc. advising them that we failed to receive all of the items ordered by us on Dec. 30, Order #4376. Seventy-five cases of Frozen Peaches were not delivered with the other items. Ask for a credit Memorandum for this merchandise.

AMERICAN WHOLESALE GROCERY
Job Instruction Sheet

FRIDAY, JANUARY 2, 1970 (Continued)

4. Due to the fact that your family is moving to Memphis, Tennessee you must resign your job in order to move with them. Advise Mr. Davis that your resignation will become effective January 30. Tell him that you have enjoyed working at the American Wholesale and are sorry that you must leave. Ask him if you may list him as a reference when applying for a job in Memphis.

5. Information for payroll worksheet for Friday, January 2.

	Hours
Robert Bowman	9
Charles Steward	9
John Alpine	9
Joe Browne	9

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